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Economic and Social Council

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Committee of Experts on International Cooperation in Tax Matters
Second session
Geneva, 30 October-3 November 2006

Provisional agenda and organization of work

1. Opening of the meeting by the Chairperson of the Committee.
2. Adoption of the agenda and organization of work (E/C.18/2006/1).
3. Discussion of substantive issues related to international cooperation in tax matters:
   (a) Treaty abuses (E/C.18/2006/2);
   (b) Mutual assistance in collection of taxes (E/C.18/2006/3);
   (c) Definition of permanent establishment (E/C.18/2006/4);
   (d) Taxation of development projects (E/C.18/2006/5);
   (e) Exchange of information (E/C.18/2006/6);
   (f) Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2006/7):
   (g) Dispute resolution (E/C.18/2006/8);
   (h) Definition of interest (E/C.18/2006/9).
4. Dates and agenda for the third session of the Committee.
5. Adoption of the report of the Committee on its second session.

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Organization of work

Date	*Item/programme*	
Monday, 30 October 2006		
9-10 a.m.		Registration of participants
10-10.30 a.m.	1	Opening of the meeting by the Chairperson of the Committee
10.30-11 a.m.	2	Adoption of the agenda and organization of work (E/C.18/2006/1)
		Consideration of rules of procedure and other organizational issues (*if necessary*)
11 a.m.-1 p.m.	3	Discussion on substantive issues related to international cooperation in tax matters:
	(a)	Treaty abuses (E/C.18/2006/2) *Presenter*: Mr. Lee
3-5 p.m.	3 (a)	(*continued*)
5-6 p.m.	3 (b)	Mutual assistance in collection of taxes (E/C.18/2006/3) *Presenter*: Mr. Saint-Amans
Tuesday, 31 October 2006		
10-10.15 a.m.	3 (a)	Report of the Rapporteur on item 3 (a)
10.15-11 a.m.	3 (b)	(*continued*)
11 a.m.-1 p.m.	3 (c)	Definition of permanent establishment (E/C.18/2006/4) *Presenters*: Mr. Sollund and Mr. Pijl
3-6 p.m.	3 (c)	(*continued*)
Wednesday, 1 November 2006		
10-10.15 a.m.	3 (b)	Report of the Rapporteur on item 3 (b)
10.15-11 a.m.	3 (c)	(*continued*)
11 a.m.-1 p.m.	3 (d)	Taxation of development projects (E/C.18/2006/5) *Presenter*: Mr. Thuronyi
12-1 p.m.	3 (e)	Exchange of information (E/C.18/2006/6) *Presenters*: Mr. Bustos Buiza and Mr. McIntyre
3-6 p.m.	3 (e)	(*continued*)

Date	*Item/programme*	
Thursday, 2 November 2006		
10-10.15 a.m.		Report of the Rapporteur on items 3 (c) and (d)
10.15 a.m.-12 p.m.	3 (e)	(*continued*)
12-1 p.m.	3 (f)	Revision of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (E/C.18/2006/7) *Presenter*: Mr. Brunetti
3-5 p.m.	3 (g)	Dispute resolution (E/C.18/2006/8) *Presenter*: Mr. Waldburger
5-6 p.m.	3 (h)	Definition of interest (E/C.18/2006/9) *Presenter*: Mr. Al-Moftah
Friday, 3 November 2006		
10-10.15 a.m.	4	Dates and agenda for the third session of the Committee
10.15 a.m.-1 p.m.	5	Adoption of the report of the Committee on its second session
3-5.30 p.m.	5	(*continued*)
5.30-6 p.m.		Closing of the second session